

ADJUSTMENT BUDGET FOR 2014/15
AANGEPASTE BEGROTING VIR 2014/15

27 FEBRUARY 2015

KANNALAND MUNICIPLALITY

REPORT ON THE ADJUSTMENT BUDGET 2014-2015

1. PURPOSE OF THE REPORT

To adjust the approved budget for 2014/15 by making provision for additional revenue received and to provide for the relevant expenditure and to adjust approved amounts.

2. BACKGROUND

1. INTRODUCTION

Section 28 of the Municipal Finance Management Act 2003 (No.56) (MFMA) determines that a Municipality may revise an approved annual budget through an adjustment budget. Subsection (2) also determines that an adjustment budget:

- 1.1. Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 1.2. May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- 1.3. May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor;
- 1.4. May authorize the utilization of projected savings in one vote towards spending under another vote;
- 1.5. May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;
- 1.6. May correct any errors in the annual budget; and
- 1.7. May provide for any other expenditure within a prescribed framework. Subsection (4) determines that only the mayor may table an adjustment budget in the municipal

Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

Subsection (5) states that when an adjustment budget is tabled, it must be accompanied by an explanation of how the adjustment budget affects the annual budget and a motivation of any material changes to the annual budget. Subsection (6) states very clearly that property rates and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

Cognisance must also be taken of Section 15 of the MFMA which refers to the appropriation of funds for expenditure. Subsection (a) determines very clearly that expenditure may only be incurred in terms of an approved budget; and (b) within the limits of the amounts appropriated for the different rates in an approved budget.

The practical implication of these legislative requirements is that the Municipality may under no circumstances incur any expenditure outside the approved budget. As expenditure must be funded by an income source, the same requirement applies to all funds received.

The following tables and schedules are the prescribed formats of National Treasury and are used as supporting documentation to discuss this budget report:

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Adjustments Budget Summary

WC041 Kannaland - Table B1 Adjustments Budget Summary - 26 February 2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	11 763	-	-	-	-	-	-	-	11 763	12 469	13 217
Service charges	53 456	-	-	-	-	-	-	-	53 637	56 653	60 063
Investment revenue	742	-	-	-	-	-	2 181	2 181	55 637	787	834
Transfers recognised - operational	37 405	-	-	-	-	-	-	-	742	43 178	27 910
Other own revenue	10 729	-	-	-	-	(7 239)	-	(7 239)	30 166	7 555	
Total Revenue (excluding capital transfers and contributions)	114 096	-	-	-	-	(7 239)	2 259	(4 980)	109 115	126 224	109 580
Employee costs	40 142	-	-	-	-	-	-	-	40 152	42 711	45 445
Remuneration of councillors	2 621	-	-	-	-	-	10	10	42 711	2 778	2 845
Depreciation & asset impairment	8 748	-	-	-	-	-	-	-	8 748	9 273	9 830
Finance charges	1 179	-	-	-	-	-	-	-	1 179	1 173	1 163
Materials and bulk purchases	29 272	-	-	-	-	-	-	-	29 248	31 029	32 691
Transfers and grants	-	-	-	-	-	-	(24)	(24)	-	-	-
Other expenditure	32 193	-	-	-	-	(7 274)	1 627	(5 647)	26 546	37 699	23 133
Total Expenditure	114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	115 407
Surplus/(Deficit)	(61)	-	-	-	-	35	646	5 810	620	(4 439)	(5 827)
Transfers recognised - capital	24 927	-	-	-	-	5 129	-	5 129	30 056	26 627	29 863
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Capital expenditure & funds sources											
Capital expenditure	25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Transfers recognised - capital	24 927	-	-	-	-	5 129	-	5 129	30 056	23 627	19 663
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	-	-	-	-	-	-	-	550	541	573
Total sources of capital funds	25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Financial position											
Total current assets	33 014	-	-	-	-	-	-	-	33 014	44 745	(293 264)
Total non current assets	227 298	-	-	-	-	-	-	-	227 298	245 192	265 769
Total current liabilities	63 281	-	-	-	-	-	-	-	63 281	71 403	81 297
Total non current liabilities	16 138	-	-	-	-	-	-	-	16 138	15 453	14 677
Community wealth/Equity	180 892	-	-	-	-	-	-	-	180 892	203 081	227 004
Cash flows											
Net cash from (used) operating	(366)	-	-	-	-	-	-	-	(366)	(13 568)	(9 903)
Net cash from (used) investing	(21 477)	-	-	-	-	-	-	-	(21 477)	(27 168)	(30 436)
Net cash from (used) financing	(534)	-	-	-	-	-	-	-	(534)	(605)	(685)
Cash/cash equivalents at the year end	(7 352)	-	-	-	-	-	-	-	(7 352)	(48 713)	(89 738)
Cash backing/surplus reconciliation											
Cash and investments available	(27 699)	-	-	-	-	-	-	-	(27 699)	(43 765)	(57 765)
Application of cash and investments	13 395	-	-	-	-	-	-	-	13 395	814	163 527
Balance - surplus (shortfall)	(41 294)	-	-	-	-	-	(501)	(501)	(41 795)	(44 579)	(221 291)
Asset Management											
Asset register summary (MDV)	223 254	-	-	-	-	-	-	-	223 254	-	-
Depreciation & asset impairment	8 748	-	-	-	-	-	-	-	8 748	9 273	9 830
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 372	-	-	-	-	-	(24)	(24)	3 347	3 574	3 789
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Financial Performance:

REVENUE:

Property Rates:

- No adjustment was made to Property Rates due to the fact that the budgeted amount will be levied for the current financial year.

Services Charges:

(a) Waste Management: Refuse

- No Adjustment was made to the anticipated revenue budgeted for Refuse.

(b) Waste Management: Sewerage

- Sewerage Revenue was adjusted upwards as the anticipated income budgeted are expected to be more.

	Original Budget	Actual Levied	Variance	Adj Budget	Adjustment
Sewerage	7 618 220	5 235 682	2 382 538	8 618 220	1 000 000

Monthly Levy 260 000 1 300 000

(c) Water

- Water income was not adjusted.

(d) Electricity

- Electricity Revenue was adjusted upwards as the anticipated income budgeted are expected to be more.

	Original Budget	Actual Received	Variance	Adj Budget	Adjustment
Prepaid Electricity	4 848 000	3 008 071	1 839 929	5 848 000	1 000 000

Monthly Levy 250 672.58 1 253 363

Transfers

- Grants Received from National and Provincial Treasury was adjusted upwards as additional Grant become available for:

Grant Income		2014-2015	Adj Budget	Variance	
National Grants	Equitable share	21 140 000	21 140 000	-	
	RBIG			-	
	RBIG	2 500 000	2 500 000	-	
	RBIG	3 000 000	3 000 000	-	
	MIG - Capital	9 430 650	9 430 650	-	
	MIG - PMU	496 350	496 350	-	
	FMG	1 600 000	1 600 000	-	
	MSIG	934 000	934 000	-	
	EPWP	1 000 000	1 000 000	-	
	Energy Efficiency & Demand Side Mangament	4 000 000	4 000 000	-	
	Intergrated Nat Electrification programme (Municipal)	696 000	696 000	-	
	Intergrated Nat Electrification programme(Eskom)	5 000 000	5 000 000	-	
	Provincial Grants	Library	1 372 000	1 372 000	-
Library		300 000	300 000	-	
Library		261 000	261 000	-	
Housing		10 473 000	1 000 000	-9 473 000	
IDC Grant			1 650 000	1 650 000	
IDP Grant			200 000	200 000	
Disater Management Recovery Grant			1 995 000	1 995 000	
INEG			1 208 865	1 208 865	
Public Transport Infrastructure			2 008 000	2 008 000	
Eden Disaster Grant			526 720	526 720	
Housing - Van Wyksdorp Pit Latrine			1 385 804	1 385 804	
MIG Support Grant			250 000	250 000	
Proclained Roads		24 000	24 000	-	
LGSETA			35 000	35 000	
FMG Support Grant			76 803	76 803	
CDW's		105 000	127 260	22 260	
Post Disaster Reconstruction & Rehabilitation fund Eden District Mun		-		-	
ACIP - DWA (Smart Metering Technologies)		-		-	
ACIP - DWA (Refurbishment of Water Pump Stations)		-		-	
Other					
Total			62 332 000	62 217 452	-114 548

Other Revenue Fines

- Revenue budgeted for Fines was not adjusted as it is anticipated that the fines that were issued will be collected before the end of the financial year. It is obvious that the corporate department has however a huge challenge and responsibility to continuously follow up outstanding traffic fines to be able achieving the milestone.

Licences & Permits

- Was not adjusted.

Agency Fees

- Was not adjusted.

Rental of Facilities

- No adjustment was made.

Other Income

- An amount of R 4 million which was provided for on the sale of property remains unchanged. Aforementioned provision is also included in the financial recovery plan that was adopted by Council on the 5th of December 2014. It is however very important that the Corporate Department would speedily finalise this project in accordance to Council's IDP and Financial Recovery Plan for the municipality to realise this revenue.

EXPENDITURE:

Employee Related Cost

- Salaries, Wages and Related cost remains unchanged.
- Originally budgeted for Overtime and Standby were R 500, 000 which was exceed by R 700,000 (this amount is however include in the adjustment estimates for 2014/15) which means that a balance of R50, 000 is available for the rest of the financial year. Management must therefore ensure that strict control measures are in place to prevent further overspending until the end of the financial year.
- We will still remain within the budget if no overtime and standby are being paid out.

Remuneration of Councillors

- No adjustment was made to Councillor Remuneration as provisions are in accordance to approved remuneration packages as determined by National Government.

Depreciation

- No adjustment was made to Depreciation and Assets Impairment however it would be appropriate to recalculate these expenditure at a later stage before the financial year.

Finance Charges

- No Adjustment was made to finance charges.

Debt Impairment

- An Adjustment of R 1.1 million was made on the Adjustment Budget. This provision is not sufficient to write-off bad debts which currently amounts to R 6 million, Council should however consider utilising some of its Accumulated Surpluses (Unfunded) for writing-off bad debts.

Bulk Purchases

- No Adjustment was made to Bulk Purchases.

Other Expenditure

- Other expenditure was not adjusted.
- Expenditure on legal cost and Contracted Services, telephone costs, has to be managed and monitored.

Description of General Expenditure:	Increase R	Decrease R	Comments
Travel and Subsistence	100, 000		T & S is already been overspend by R 380,000 for the period ending end of January 2015. An additional provision has been made for R100,000 only. Which entails that this overspending should be accounted for and rectified in the final adjustments budget.
Property Valuations	110, 000		An additional amount of R110,000 is need for the completion of the Valuation Roll and related costs. This project is necessary to generate income.
Commission: Electricity Pre-paid vendors	300, 000		The original estimate was insufficient . More pre-paid meters were installed as anticipated.

Unauthorised Expenditure

	Original Budget	Actual Paid	Variance
Contracted Services	737 040	1 559 970	-822 930
Overtime & Standby	500 000	1 262 350	-762 350
Travel & Subsistence	556 430	929 350	-372 920
Legal Fees	600 000	646 910	-46 910
			-
			-

-2 005 110

Operating Grant Expenditure

- Operating Grant expenditure decreased from R 14 872 350 to R 9 593 413 as the Housing allocation for 2014/2015 decreased by R 7,4 million and a roll-over grant of R 1,6 million (IDC Grant).

Adjustments Budget Financial Performance (Standard Classification)

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WC041 Kannaland - Table B2 Adjustments Budget Financial Performance (standard classification) - 26 February 2015

Standard Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H			
R thousands	1, 4												
Revenue - Standard													
<i>Governance and administration</i>		27 867	-	-	-	-	1 984	14	1 998	29 864	25 300	26 561	
Executive and council		6 455	-	-	-	-	1 949	(88)	1 862	8 317	2 576	2 663	
Budget and treasury office		21 358	-	-	-	-	-	101	101	21 458	22 667	23 837	
Corporate services		54	-	-	-	-	35	0	35	89	57	61	
<i>Community and public safety</i>		18 227	-	-	-	-	(9 116)	(11)	(9 127)	9 101	22 624	2 264	
Community and social services		3 910	-	-	-	-	2 656	-	2 656	6 566	2 068	2 191	
Sport and recreation		3 811	-	-	-	-	(3 685)	(11)	(3 696)	115	4 752	35	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		10 506	-	-	-	-	(8 087)	-	(8 087)	2 419	15 804	38	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		4 525	-	-	-	-	2 495	32	2 527	7 052	5 916	13 645	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		4 525	-	-	-	-	2 495	32	2 527	7 052	5 916	13 645	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		88 403	-	-	-	-	2 527	2 224	4 751	93 154	93 011	96 972	
Electricity		46 200	-	-	-	-	1 242	1 042	2 284	48 484	47 691	45 750	
Water		19 873	-	-	-	-	(202)	-	(202)	19 671	21 835	19 952	
Waste water management		14 326	-	-	-	-	1 487	1 000	2 487	16 816	15 005	22 466	
Waste management		8 002	-	-	-	-	-	181	181	8 184	8 480	8 764	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	139 022	-	-	-	-	(2 110)	2 259	149	139 171	146 852	139 443	
Expenditure - Standard													
<i>Governance and administration</i>		43 737	-	-	-	-	1 949	123	2 072	45 809	46 471	49 269	
Executive and council		15 699	-	-	-	-	1 949	513	2 462	18 161	16 644	17 646	
Budget and treasury office		19 218	-	-	-	-	-	(390)	(390)	18 828	20 448	21 649	
Corporate services		8 820	-	-	-	-	-	-	-	8 820	9 379	9 974	
<i>Community and public safety</i>		16 449	-	-	-	-	(9 473)	12	(9 461)	6 988	22 118	6 745	
Community and social services		4 157	-	-	-	-	-	12	12	4 169	4 417	4 693	
Sport and recreation		1 012	-	-	-	-	-	-	-	1 012	1 074	1 139	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		11 280	-	-	-	-	(9 473)	-	(9 473)	1 807	16 627	913	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		9 372	-	-	-	-	-	10	10	9 382	8 844	9 372	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		9 372	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	10	10	9 382	8 844	9 372	
<i>Trading services</i>		44 598	-	-	-	-	250	1 468	1 718	46 316	47 230	50 020	
Electricity		30 187	-	-	-	-	-	588	588	30 776	31 954	33 826	
Water		7 203	-	-	-	-	250	360	610	7 813	7 646	8 115	
Waste water management		4 627	-	-	-	-	-	260	260	4 887	4 888	5 164	
Waste management		2 581	-	-	-	-	-	260	260	2 841	2 743	2 914	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 683	115 407	
Surplus/ (Deficit) for the year		24 866	-	-	-	-	5 164	646	5 810	30 676	22 168	24 036	

Adjustments budget Financial Performance (Revenue and Expenditure by municipal vote)

WC041 Kannaland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2015

Vote Description (insert departmental structure etc)	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive Council		6 455	-	-	-	-	1 949	(88)	1 862	8 317	2 576	2 663
Vote 2 - Corporate Services		21 183	-	-	-	-	(9 081)	22	(9 059)	12 124	25 757	5 585
Vote 3 - Financial Services		21 358	-	-	-	-	-	101	101	21 458	22 667	23 837
Vote 4 - Technical Services		90 027	-	-	-	-	5 022	2 224	7 246	97 272	95 851	107 357
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 022	-	-	-	-	(2 110)	2 239	149	139 171	146 852	139 443
Expenditure by Vote	1											
Vote 1 - Executive Council		15 699	-	-	-	-	1 949	513	2 462	18 161	16 644	17 646
Vote 2 - Corporate Services		28 240	-	-	-	-	(9 473)	12	(9 461)	18 779	34 655	20 076
Vote 3 - Financial Services		19 218	-	-	-	-	-	(390)	(390)	18 828	20 448	21 649
Vote 4 - Technical Services		50 999	-	-	-	-	250	1 478	1 728	52 727	52 916	56 035
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	115 407
Surplus/ (Deficit) for the year	2	24 866	-	-	-	-	5 184	646	5 810	30 676	22 188	24 036

Adjustments Budget Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	*1 2015/16 Adjusted Budget	*2 2016/17 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	11 763	-	-	-	-	-	-	-	11 763	12 469	13 217
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	31 710	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	10 458	-	-	-	-	-	1 000	1 000	32 710	33 612	35 629
Service charges - sanitation revenue	2	6 859	-	-	-	-	-	-	-	10 458	11 083	11 748
Service charges - refuse revenue	2	4 432	-	-	-	-	-	1 000	1 000	7 859	7 270	7 706
Service charges - other		-	-	-	-	-	-	181	181	4 614	4 638	4 980
Rental of facilities and equipment		329	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		742	-	-	-	-	-	-	-	329	349	370
Interest earned - outstanding debtors		2 164	-	-	-	-	-	-	-	742	787	834
Dividends received		-	-	-	-	-	-	-	-	2 164	2 284	2 432
Fines		2 006	-	-	-	-	-	-	-	-	-	-
Licences and permits		194	-	-	-	-	-	15	15	2 000	2 125	2 253
Agency services		717	-	-	-	-	-	-	-	194	206	218
Transfers recognised - operating		37 406	-	-	-	-	-	18	18	735	760	806
Other revenue	2	5 319	-	-	-	-	(7 236)	-	(7 236)	30 166	43 178	27 910
Gains on disposal of PPE		-	-	-	-	-	-	45	45	5 364	1 393	1 477
Total Revenue (excluding capital transfers and contributions)		114 096	-	-	-	-	(7 236)	2 239	(4 630)	109 115	120 224	109 580
Expenditure By Type												
Employee related costs		40 142	-	-	-	-	-	10	10	40 152	42 711	45 445
Remuneration of councillors		2 621	-	-	-	-	-	-	-	2 621	2 778	2 945
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		8 743	-	-	-	-	-	1 100	1 100	1 100	-	-
Finance charges		1 179	-	-	-	-	-	-	-	8 748	9 273	9 830
Bulk purchases		25 901	-	-	-	-	-	-	-	1 179	1 173	1 163
Other materials		3 372	-	-	-	-	-	-	-	25 901	27 455	29 102
Contracted services		-	-	-	-	-	-	(24)	(24)	3 347	3 574	3 789
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		32 193	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	(7 274)	-	527	(6 747)	26 446	37 639	23 133
Total Expenditure		114 156	-	-	-	(7 274)	1 613	(5 661)	108 493	124 663	115 407	115 407
Surplus/(Deficit)		(61)	-	-	-	35	646	681	620	(4 439)	(5 827)	(5 827)
Transfers recognised - capital		24 927	-	-	-	5 129	-	5 129	30 056	26 627	29 863	29 863
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		24 866	-	-	-	5 164	646	5 810	30 676	22 188	24 036	24 036
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		24 866	-	-	-	5 164	646	5 810	30 676	22 188	24 036	24 036
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		24 866	-	-	-	5 164	646	5 810	30 676	22 188	24 036	24 036
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		24 866	-	-	-	5 164	646	5 810	30 676	22 188	24 036	24 036

Adjustments Budget Capital Expenditure by vote and funding

WC041 Kannaland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2015

Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		5 733	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		525	-	-	-	-	357	44	401	6 135	4 718	-
Vote 4 - Technical Services		19 218	-	-	-	-	4 772	(69)	(69)	456	541	573
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	25	4 797	24 015	18 909	19 863
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		25 477	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Capital Expenditure - Standard							5 129	-	5 129	30 606	24 168	20 436
Governance and administration		6 258	-	-	-	-	357	(25)	332	6 591	5 259	573
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		525	-	-	-	-	-	(69)	(69)	456	541	573
Corporate services		5 733	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	357	44	401	6 135	4 718	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		101	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	2 495	-	2 495	2 595	2 331	9 863
Road transport		101	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	2 495	-	2 495	2 595	2 331	9 863
Trading services		19 118	-	-	-	-	-	-	-	-	-	-
Electricity		9 696	-	-	-	-	2 277	25	2 302	21 420	16 578	10 000
Water		6 422	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Waste water management		3 000	-	-	-	-	(452)	25	(427)	5 995	7 578	5 000
Waste management		-	-	-	-	-	1 487	-	1 487	4 487	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Funded by:												
National Government		24 627	-	-	-	-	(1 791)	-	(1 791)	22 836	23 627	19 863
Provincial Government		300	-	-	-	-	1 386	-	1 386	1 686	-	-
District Municipality		-	-	-	-	-	2 535	-	2 535	2 535	-	-
Other transfers and grants		-	-	-	-	-	3 000	-	3 000	3 000	-	-
Total Capital transfers recognised	4	24 927	-	-	-	-	5 129	-	5 129	30 056	23 627	19 863
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		550	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436

Changes affecting the Budget:

1. CAPITAL BUDGET

Council approved a capital budget of R25 476 650. The approved amount was, however adjusted with 5 129 382 to R30 606 032 and set out as follows:

Capital Budget		2014/15	2014/15 Adj Budget	Variance
Sources of Funding				
RBIG	Kannaland Dam Reallocation	2 500 000	2 500 000	-
RBIG	LDS & CAL WWTW	3 000 000	3 000 000	-
MIG		9 430 650	9 430 650	-
Energy Efficiency & Demand Side Mangament		4 000 000	4 000 000	-
Intergrated Nat Electrification programme (Municipal)		696 000	696 000	-
Intergrated Nat Electrification programme(Eskom)		5 000 000	5 000 000	-
Library		300 000	300 000	-
Dept of Houlsing (Van Wyksdorp Pit latrine) - Grant Rollover			1 385 804	1 385 804
INEG - Grant Rollover			1 208 865	1 208 865
Eden Disaster Grant			2 534 720	2 534 720
Capital Expenditure (Internal Funds)		550 000	550 000	-
		25 476 650	30 606 039	5 129 389

2. OPERATING BUDGET

(See attached summary)

FINANCIAL IMPLICATIONS

As per report

RELEVANT LEGISLATION

Municipal Finance Management Act 2003
Chapter 7 of the Constitution Act 108/1996

EXECUTIVE SUMMARY

In terms of Section 28 of the Municipal Finance Management Act,2003(No56), may Council approve the Annual Budget by means of an Adjustment Budget.

In the Adjustments Budget some income and expenditure projections decreased or increased. Additional income became available over and above income which has been provided for in the annual budget.

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure financial viability and that municipal services are provided sustainable and economically to all communities equitably.

The Kannaland Municipality will continue with its revenue enhancement project on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers and property taxpayers.

Furthermore, the municipality will implement various customer care initiatives and develop incentives to encourage debtors owing more than 90 days to ensure collection of the revenue due to the municipality.

The main challenges experienced during the compilation of the 2014/2015 Adjustment Budget can be summarised as follows:

The need to reprioritise projects and high expenditure rate within the existing 2014/2015 Budget Adjustment resource envelope given the cash flow realities and declining cash position of the municipality;

- The on-going growing of debt book of the municipality ;
- Aging, inadequate and limited resources for maintenance of water, sanitation, roads and electricity infrastructure;
- The increased cost of bulk electricity which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Affordability of capital own funded capital projects – original allocations had to be reduced during the current year's adjustment budget and needed to be factored into the next financial year (2015/2016) process which will be still a challenge.
- Council has to address the overspending of Contracted Services which was mainly due to the lack of internal capacity during the audit process as a result of unforeseen absentees amongst senior managers in the Finance Department. No provision could be made for further expenses for the rest of the year. The aforesaid is a serious concern.
- Ongoing payment of overtime is not possible as a result of overspending of the original provisions in this regard and also due to lack of financial resources.
- Aforementioned concerns and restrictions of budget shortages also applies to other expenditure such as telephone expenses, donations, other employee related costs and S & T claims.

COMMENTS BY MANAGER: BUDGET OFFICE AND IT

Cognisance should be taken that the administration could not succeeded to complete all the necessary tables as required by National Treasury as a result of technicalities and integration of data transfers between the various systems and secondly due to the delay in finalising the AFS (which is currently been audited).

RECOMMENDATION.

1. That the Revised Capital Budget of be adjusted upwards from R 25 476 650 with R 5 129 382 to R30 606 032,
2. That the Revenue in the Revised Operating Budget of be adjusted upwards from R139 022 160 (Including Capital Subsidies) with R 2 144 032 to R141 166 192 as listed in the report, and
3. That the Expenditure in the Revised Operating Budget of be adjusted downwards from R114 156 010 with R 3 666 087 to R110 489 923 as listed in the report.

AANBEVELING

1. Dat die Aangepaste Kapitale Begroting opwaarts aangepas word vanaf R 25 476 650 met R5 129 382 na R 30 606 032,
2. Dat die inkomste in die Aangepaste Bedryfsbegroting opwaarts aanpas word vanaf R 139 022 160 (Ingesluit Kapitale Toekennings) met R2 144 032 na R141 166 192 soos gelys in hierdie verslag, en
3. Dat die uitgawes in die Aangepaste Bedryfsbegroting afwaarts aanpas word vanaf R114 156 010 met R 3 666 087 na R 110 489 923 soos gelys in hierdie verslag.

COMMENTS MUNICIPAL MANAGER

Based on the contents and financial analysis regarding the financial challenges included in this report, it is safe to say that the Management Team of Kannaland Municipality has outperformed themselves. We are slowly but surely mastering the art to render sustainable services besides the lack of sufficient financial resources.

Although we experience institutional capacity problems in certain departments it makes me very proud to highlight the following achievements for the past eighteen months:

- Several capital projects have been completed successfully in areas of water and sanitation.
- Debtors collection rate has improved over the past eighteen months that remains outside the norm. This will be a focus areas in the last two quarters of the current financial year and going forward.
- A word of appreciation must go to several staff members who are doing more then what is expected from them.

It is however a common fact that the tax base and additional revenue resources of rural municipality's are limited and therefore needs a lot of strategic and innovative insight from the leadership. Much can be added but I would like to encouraged all the stakeholders to embrace this adjustment budget and to continue to work and manage smart. We appreciate and also welcome more support from our partners such as National and Provincial Government as well as SALGA and the Private Sector. I would like to re-affirm management's committed to speed up the process in executing Council's financial recovery plan that was adopted on 5 December 2013.

Budget 2014-2015 Adjustment Budget										
EXPENDITURE	Employee Cost	Remuneration Councillors	Depreciation and Amortisation	Finance Cost	Bulk Purchases	General Expenditure	Operating Grant Expenditure	Provisions	Repairs and Maintenance	Total
1001 Council's General Expenses	3 289 160.00	2 620 750.00		-						
1002 Municipal Manager	3 123 470.00	-	133 650.00	-	-	2 695 950.00	367 260.00	-	-	9 106 770.00
1003 Corporate Services	7 438 910.00	-	579 110.00	-	-	3 424 830.00	1 926 803.00	-	-	9 054 213.00
1004 Postal Agency	-	-	-	-	-	1 321 480.00	-	-	59 520.00	8 819 910.00
1005 Property Rates	-	-	-	-	-	580.00	-	-	-	580.00
1006 Municipal Buildings	797 670.00	-	-	-	-	210 720.00	-	-	-	210 720.00
1007 Budget and Treasury Services	10 914 160.00	-	410.00	-	-	432 190.00	-	-	344 590.00	1 574 860.00
1008 Community Services	225 040.00	-	200 290.00	-	-	4 900 760.00	2 534 000.00	-	67 600.00	18 616 810.00
1009 Cemetery	71 170.00	-	-	-	-	38 120.00	-	-	11 700.00	274 860.00
1010 Library	1 415 640.00	-	43 380.00	-	-	7 780.00	-	-	20 680.00	143 010.00
1011 Housing	740 630.00	-	637 000.00	-	-	121 090.00	-	-	-	2 176 520.00
1012 Swimming Pools	220 160.00	-	30 240.00	-	-	36 080.00	2 995 000.00	-	2 790.00	3 801 950.00
1013 Parks and Recreation	31 730.00	-	89 670.00	-	-	25 080.00	-	-	-	413 940.00
1014 Waste Management - Refuse	1 668 360.00	-	414 510.00	-	-	78 050.00	-	-	79 030.00	597 860.00
1015 Waste Management - Sewerage	1 875 870.00	-	8 050.00	-	-	582 980.00	-	-	331 500.00	2 840 890.00
1016 Traffic	2 236 370.00	-	1 413 740.00	-	-	620 120.00	-	-	544 060.00	4 886 790.00
1017 Public Works	1 414 200.00	-	35 280.00	-	-	642 780.00	-	-	56 220.00	2 970 650.00
1018 Proclaimed Roads	-	-	2 501 440.00	-	-	420 850.00	1 496 350.00	-	486 380.00	6 387 080.00
1019 Water	2 568 800.00	-	-	-	-	-	24 000.00	-	-	24 000.00
1020 Electricity	2 121 110.00	-	1 402 870.00	-	-	1 319 730.00	250 000.00	-	902 060.00	7 812 990.00
			1 258 660.00	-	-	968 820.00	-	-	367 640.00	30 775 520.00
TOTAL	40 152 450.00	2 620 750.00	8 748 300.00	-	1 178 810.00	17 847 990.00	9 593 413.00	-	3 347 340.00	110 489 923.00
	36.34	2.37	1.00	1.07	23.44	16.15	8.68	-	3.03	

Capital										Capital	Capital Grant Expenditure	Total
1001 Council's General Expenses	-	-	-	-	-	-	-	-	-	-	-	-
1002 Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-
1003 Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-
1004 Postal Agency	-	-	-	-	-	-	-	-	25 000.00	-	-	25 000.00
1005 Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
1006 Municipal Buildings	-	-	-	-	-	-	-	-	-	-	-	-
1007 Budget and Treasury Services	-	-	-	-	-	-	-	-	44 004.00	-	-	-
1008 Community Services	-	-	-	-	-	-	-	-	455 996.00	-	-	44 004.00
1009 Cemetery	-	-	-	-	-	-	-	-	-	-	-	455 996.00
1010 Library	-	-	-	-	-	-	-	-	-	4 226 186.00	-	4 226 186.00
1011 Housing	-	-	-	-	-	-	-	-	-	59 282.00	-	59 282.00
1012 Swimming Pools	-	-	-	-	-	-	-	-	-	300 000.00	-	300 000.00
1013 Parks and Recreation	-	-	-	-	-	-	-	-	-	1 385 804.00	-	1 385 804.00
1014 Waste Management - Refuse	-	-	-	-	-	-	-	-	-	-	-	-
1015 Waste Management - Sewerage	-	-	-	-	-	-	-	-	-	94 521.00	-	94 521.00
1016 Traffic	-	-	-	-	-	-	-	-	-	-	-	-
1017 Public Works	-	-	-	-	-	-	-	-	-	4 487 422.00	-	4 487 422.00
1018 Proclaimed Roads	-	-	-	-	-	-	-	-	-	-	-	-
1019 Water	-	-	-	-	-	-	-	-	-	2 595 394.00	-	2 595 394.00
1020 Electricity	-	-	-	-	-	-	-	-	25 000.00	-	-	-
	-	-	-	-	-	-	-	-	-	5 969 848.00	-	5 969 848.00
	-	-	-	-	-	-	-	-	-	10 937 575.00	-	10 937 575.00
TOTAL	-	-	-	-	-	-	-	-	550 000.00	-	-	-
	-	-	-	-	-	-	-	-	-	30 056 032.00	-	30 606 032.00
	-	-	-	-	-	-	-	-	1.80	98.20	-	-

INCOME		Percent of Total	Budget 2014-2015 Adjustment Budget

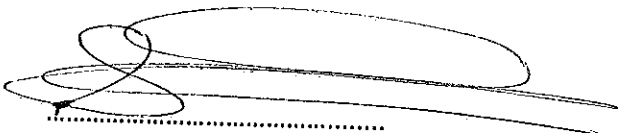
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Municipal Managers Quality Certificate

I, Mr. M Hoogbaard, Municipal Manager of **Kannaland Municipality**, hereby certify that the Adjustment Budget and supporting documentation for 2014/2015 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adjustment Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

M HOOGBAARD
MUNICIPAL MANAGER OF KANNALAND MUNICIPALITY (WC041)



.....
Signature

29/02/2015
.....
Date

UITTREKSEL UIT NOTULE VAN 'N SPESIALE RAADSVERGADERING VAN KANNALAND MUNISIPALITEIT SOOS GEHOUD OP VRYDAG, 28 FEBRUARIE 2015 IN DIE BIBLIOTEEKSAAL TE LADISMITH.

COUNCIL 05/02/15 : AANGEPASTE BEGROTING : 2014/2015

Die Burgemeesterskomitee het op 27 Februarie 2015 die aangeleentheid bespreek, en beveel as volg aan :

- 1. Dat die Aangepaste Kapitale Begroting opwaarts aangepas word vanaf R 25 476 650 met R5 129 382 na R 30 606 032,*
- 2. Dat die inkomste in die Aangepaste Bedryfsbegroting opwaarts aanpas word vanaf R 139 022 160 (Ingesluit Kapitale Toekennings) met R2 144 032 na R141 166 192 soos gelys in hierdie verslag, en*
- 3. Dat die uitgawes in die Aangepaste Bedryfsbegroting afwaarts aanpas word vanaf R114 156 010 met R 3 666 087 na R 110 489 923 soos gelys in hierdie verslag.*

Die Aangepaste Begroting vir 2014/15 word voorgestel vir aanvaarding deur Rdl. Meshoa en gesekondeer deur Rdl. Ewerts.

'n Teenvoorstel word aan geteken deur die DA oor die volgende :

DA-RAADSLEDE SE BESWAAR TEEN DIE AANGEPASTE BEGROTING VIR 2014/2015

1. Die aangepaste begroting is minder as 24 uur voor die vergadering aan die raadslede versprei. Die tydperk voldoen nie aan die Raad se eie Ordereëls nie en laat ons as raadslede met te min tyd om die begroting te oorweeg en vir die vergadering voor te berei.
2. Die aangepaste begroting spreek steeds nie die besware aan wat die DA-Raadslede gehad het teen die oorspronklike begroting nie.
3. In die lig daarvan dat elektrisiteit gedurende die oorblywende deel van die boekjaar, met die uitsondering van Junie 2015, op somertariewe aangeslaan word en daar blykbaar steeds Hefkom meters is wat nie vervang is nie (ongemeterde meters), voorsien ons nie dat die inkomste uit elektrisiteit die begrote inkomste sal oorskry nie. Dit kan derhalwe nie opwaarts aangepas word nie.
4. Die inkomste uit riool is 'n vaste komponent van die Raad se inkomste en derhalwe bepaalbaar. Daar is nie oortuigende motivering in die aangepaste begroting wat die opwaartse aanpassing van die inkomste uit riool regverdig nie.
5. Dit is heeltemal onwaarskynlik dat die inkomste uit verkeersoortredings naby die begrote inkomste sal kom en behoort dit aansienlik afwaarts aangepas te word in die aangepaste begroting. Dit het onder ons aandag gekom dat die Raad tans nie oor spoedkameras beskik nie. Sonder inkomste uit spoedoortredings is dit uiters onwaarskynlik dat die begrote inkomste sal realiseer.
6. Begroting vir swak skuld ten bedrae van 1.1 miljoen is heeltemal onvoldoende. In die toeligting tot die Aangepaste Begroting, wat voorgelê is, word vermeld dat die voorsiening onvoldoende is. Daar word alreeds melding gemaak van swak skuld van R6 miljoen. Ons is van mening dat die voorsiening vir swak skuld drasties opwaarts aangepas moet word.
7. In die lig van die feit dat daar na die beste van ons wete nog nie enige eiendom van die Raad verkoop is nie, is dit onwaarskynlik dat daar enige inkomste uit sodanige verkoop in die 2014/2015 belastingjaar sal

realiseer en moet die begroting uit sodanige inkomste, volgens ons, met R4 miljoen afwaarts aangepas word.

8. Die begroting is derhalwe onrealisties en kan nie opwaarts aangepas word nie. Ons is van mening dat daar geen surplus sal realiseer om enige ongemagtigde uitgawe te dek nie.

Daar word tot stemming oor gegaan by wyse van handopsteek :

- Vir Teenvoorstel : 2 stemme
- Vir die aanvaarding van die Hersiene begroting : 5 stemme

BESLUIT

1. Dat die Aangepaste Kapitale Begroting opwaarts aangepas word vanaf R 25 476 650 met R5 129 382 na R 30 606 032,
2. Dat die inkomste in die Aangepaste Bedryfsbegroting opwaarts aanpas word vanaf R 139 022 160 (Ingesluit Kapitale Toekennings) met R2 144 032 na R141 166 192 soos gelys in hierdie verslag, en
3. Dat die uitgawes in die Aangepaste Bedryfsbegroting afwaarts aanpas word vanaf R114 156 010 met R 3 666 087 na R 110 489 923 soos gelys in hierdie verslag.



H. Ruiters
SPEAKER

Datum

Municipal adjustments budgets & supporting tables

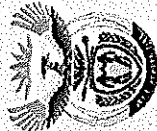
Version 2.6

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REPUBLIC OF SOUTH AFRICA

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mfma@treasury.gov.za

Data submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za

Queries on formats: lgdataqueries@treasury.gov.za

W0041 Kamaland - Contact Information

A. GENERAL INFORMATION	
Municipality	W0041 Kamaland
Grade	2
Province	
Web Address	
E-mail Address	
B. CONTACT INFORMATION	
Postal Address	
City/Town	
Postal Code	
Street Address	
Building	
Street No. & Name	
City/Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	
C. POLITICAL LEADERSHIP	
Speaker	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Mayor/Executive Mayor	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Deputy Mayor/Executive Mayor	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Chief Financial Officer	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Set name on "Instructions" sheet

1 Create in terms of the Determination of Public Office Numbers Act

WC041 Kannaland - Table B1 Adjustments Budget Summary - 26 February 2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	11 763	-	-	-	-	-	-	-	11 763	12 469	13 2
Service charges	53 456	-	-	-	-	-	-	-	55 637	56 663	60 0
Investment revenue	742	-	-	-	-	-	2 181	2 181	742	767	8
Transfers recognised - operational	37 405	-	-	-	-	-	-	-	742	767	8
Other own revenue	10 729	-	-	-	-	(7 239)	-	(7 239)	30 166	43 178	27 9
Total Revenue (excluding capital transfers and contributions)	114 096	-	-	-	-	(7 239)	2 259	(4 980)	10 806	7 127	7 5
Employee costs	40 142	-	-	-	-	-	-	-	109 115	120 224	109 58
Remuneration of councillors	2 621	-	-	-	-	-	10	10	40 152	42 711	45 44
Depreciation & asset impairment	8 748	-	-	-	-	-	-	-	2 621	2 778	2 94
Finance charges	1 179	-	-	-	-	-	-	-	8 748	9 273	9 83
Materials and bulk purchases	29 272	-	-	-	-	-	-	-	1 179	1 173	1 16
Transfers and grants	-	-	-	-	-	-	(24)	(24)	29 248	31 029	32 89
Other expenditure	32 193	-	-	-	-	-	-	-	-	-	-
Total Expenditure	114 156	-	-	-	-	(7 274)	1 627	(5 647)	26 546	37 699	23 13
Surplus/(Deficit)	(61)	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	115 40
Transfers recognised - capital	24 927	-	-	-	-	35	646	681	620	(4 439)	(5 82)
Contributions recognised - capital & contributed assets	-	-	-	-	-	5 129	-	5 129	30 056	26 627	29 66
Surplus/(Deficit) after capital transfers & contributions	24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Capital expenditure & funds sources											
Capital expenditure	26 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Transfers recognised - capital	24 927	-	-	-	-	5 129	-	5 129	30 056	23 627	19 863
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	550	-	-	-	-	-	-	-	550	541	573
Total sources of capital funds	25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Financial position											
Total current assets	33 014	-	-	-	-	-	-	-	33 014	44 745	(293 264)
Total non current assets	227 298	-	-	-	-	-	-	-	227 298	245 192	265 798
Total current liabilities	63 281	-	-	-	-	-	-	-	63 281	71 403	81 297
Total non current liabilities	16 138	-	-	-	-	-	-	-	16 138	15 453	14 677
Community wealth/Equity	180 892	-	-	-	-	-	-	-	180 892	203 081	227 004
Cash flows											
Net cash from (used) operating	(366)	-	-	-	-	-	-	-	(366)	(13 588)	(9 903)
Net cash from (used) investing	(21 477)	-	-	-	-	-	-	-	(21 477)	(27 168)	(30 436)
Net cash from (used) financing	(534)	-	-	-	-	-	-	-	(534)	(605)	(685)
Cash/cash equivalents at the year end	(7 352)	-	-	-	-	-	-	-	(7 352)	(48 713)	(89 738)
Backlog/surplus reconciliation											
Cash and investments available	(27 899)	-	-	-	-	-	-	-	(27 899)	(43 765)	(57 765)
Application of cash and investments	13 395	-	-	-	-	-	-	-	13 395	814	163 527
Balance - surplus (shortfall)	(41 294)	-	-	-	-	-	(501)	(501)	(41 795)	(44 579)	(221 291)
Asset Management											
Asset register summary (WDV)	223 254	-	-	-	-	-	-	-	223 254	-	-
Depreciation & asset impairment	8 748	-	-	-	-	-	-	-	8 748	9 273	9 830
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 372	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

WC041 Kannaland - Table B2 Adjustments Budget Financial Performance (standard classification) - 26 February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
Governance and administration		27 867	-	-	-	-	1 984	14	1 998	29 864	25 300	26 561
Executive and council		6 455	-	-	-	-	1 949	(83)	1 862	8 317	2 676	2 663
Budget and treasury office		21 358	-	-	-	-	-	101	101	21 458	22 667	23 837
Corporate services		54	-	-	-	-	35	0	35	89	57	61
Community and public safety		18 227	-	-	-	-	(9 116)	(11)	(9 127)	9 101	22 624	2 264
Community and social services		3 910	-	-	-	-	2 656	-	2 656	6 566	2 068	2 191
Sport and recreation		3 811	-	-	-	-	(3 685)	(11)	(3 696)	115	4 752	35
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		10 606	-	-	-	-	(8 087)	-	(8 087)	2 419	15 804	38
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 525	-	-	-	-	2 495	32	2 527	7 052	5 916	13 645
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		4 525	-	-	-	-	2 495	32	2 527	7 052	5 916	13 645
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		88 403	-	-	-	-	2 527	2 224	4 751	93 154	93 011	96 972
Electricity		46 200	-	-	-	-	1 242	1 042	2 284	48 484	47 691	45 750
Water		19 873	-	-	-	-	(202)	-	(202)	19 671	21 835	19 952
Waste water management		14 328	-	-	-	-	1 487	1 000	2 487	16 816	15 005	22 486
Waste management		8 002	-	-	-	-	-	181	181	8 184	8 480	9 784
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	139 022	-	-	-	-	(2 110)	2 289	149	139 171	146 852	159 443
Expenditure - Standard												
Governance and administration		43 737	-	-	-	-	1 949	123	2 072	45 809	46 471	49 269
Executive and council		15 699	-	-	-	-	1 949	513	2 462	18 161	16 644	17 646
Budget and treasury office		19 218	-	-	-	-	-	(390)	(390)	18 828	20 448	21 649
Corporate services		8 820	-	-	-	-	-	-	-	8 820	9 379	9 974
Community and public safety		16 449	-	-	-	-	(9 473)	12	(9 461)	6 988	22 118	6 745
Community and social services		4 157	-	-	-	-	-	12	12	4 169	4 417	4 693
Sport and recreation		1 012	-	-	-	-	-	-	-	1 012	1 074	1 139
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		11 280	-	-	-	-	(9 473)	-	(9 473)	1 607	16 627	913
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 372	-	-	-	-	-	10	10	9 382	8 844	9 372
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		9 372	-	-	-	-	-	10	10	9 382	8 844	9 372
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		44 598	-	-	-	-	250	1 468	1 718	46 316	47 230	50 020
Electricity		30 187	-	-	-	-	-	588	588	30 776	31 954	33 826
Water		7 203	-	-	-	-	250	360	610	7 813	7 646	8 115
Waste water management		4 627	-	-	-	-	-	260	260	4 887	4 888	5 164
Waste management		2 581	-	-	-	-	-	260	260	2 841	2 743	2 914
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	145 407
Surplus/ (Deficit) for the year		24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	13 036

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
7. Increases of funds approved under MFMA section 31
8. Adjustments approved in accordance with MFMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

[illegible]

[illegible]

WC041 Kannaland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year #1 2015/16	Budget Year #2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive Council		6 455	-	-	-	-	1 849	(88)	1 862	8 317	2 576	2 663
Vote 2 - Corporate Services		21 183	-	-	-	-	(9 081)	22	(9 059)	12 124	25 757	5 585
Vote 3 - Financial Services		21 358	-	-	-	-	-	101	101	21 458	22 667	23 837
Vote 4 - Technical Services		90 027	-	-	-	-	5 022	2 224	7 246	97 272	95 851	107 357
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 022	-	-	-	-	(2 110)	2 259	149	139 171	146 852	139 443
Expenditure by Vote	1											
Vote 1 - Executive Council		15 699	-	-	-	-	1 849	513	2 462	18 161	16 644	17 646
Vote 2 - Corporate Services		28 240	-	-	-	-	(9 473)	12	(9 461)	18 779	34 655	76
Vote 3 - Financial Services		19 218	-	-	-	-	-	(390)	(390)	18 828	20 448	19
Vote 4 - Technical Services		50 999	-	-	-	-	250	1 478	1 728	52 727	52 916	50 035
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	115 407
Surplus/ (Deficit) for the year	2	24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A12 etc) + G

check revenue
check expenditure

- - - - -
- - - - -

4.4 - Proclaimed Roads
4.5 - Water Services
4.6 - Electricity Services

24
19 873
46 200

Vote 5 - [NAME OF VOTE 5]
5.1 - [Name of sub-vote]

19 952
45 750

21 835
47 691

24
19 671
48 484

(202)
2 284

1 042

(202)
1 242

Vote 6 - [NAME OF VOTE 6]
6.1 - [Name of sub-vote]

Vote 7 - [NAME OF VOTE 7]
7.1 - [Name of sub-vote]

Vote 8 - [NAME OF VOTE 8]
8.1 - [Name of sub-vote]

[illegible]

This image shows a blank sheet of white paper with horizontal blue ruling lines. There are four sets of margins, each defined by two vertical red lines. The first set of margins is at the top, followed by a wide central area, then another set of margins, and finally a narrow bottom margin. The paper appears to be from a notebook or a form designed for structured writing.

[illegible][illegible]

[illegible]

1.2 - Municipal Manager	6 527	1 927	600	2 527	9 054	6 930	7 358
Vote 2 - Corporate Services							
2.1 - Administration	28 240	(9 473)	12	(9 461)	18 779	34 655	20 076
2.2 - Municipal Buildings	8 820	-	-	-	8 820	9 379	9 974
2.3 - Community Hall	1 575	-	-	-	1 575	1 673	1 776
2.4 - Cemeteries	275	-	-	-	275	292	311
2.5 - Libraries	143	-	-	-	143	152	161
2.6 - Housing	2 165	-	-	-	2 177	2 300	2 444
2.7 - Swimming Pool	11 280	-	12	12	1 807	16 627	913
2.8 - Parks and Recreation	414	(9 473)	-	(9 473)	414	440	467
2.9 - Traffic	598	-	-	-	598	634	672
	2 971	-	-	-	2 971	3 158	3 357
	-	-	-	-	-	-	-
Vote 3 - Financial Services	19 218	-	(390)	(390)	18 828	20 448	21 649
3.1 - Postal Agency	1	-	-	-	1	1	1
3.2 - Property Rates	101	-	110	110	211	107	113
3.3 - Chief Financial Services	19 117	-	(500)	(500)	18 617	20 341	21 535
3.4 - Consultants	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Vote 4 - Technical Services	50 989	250	1 478	1 728	52 727	52 916	56 035
4.1 - Refuse	2 581	-	260	260	2 841	2 743	2 914
4.2 - Sewerage	4 627	-	260	260	4 887	4 888	5 164
4.3 - Public Works	6 377	-	10	10	6 387	5 886	6 015
4.4 - Proclaimed Roads	24	-	-	-	24	-	-
4.5 - Water Services	7 203	250	360	610	7 813	7 646	8 115
4.6 - Electricity Services	30 187	-	588	588	30 776	31 954	33 926
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]	-	-	-	-	-	-	-

[illegible][illegible][illegible][illegible]

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Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

WC041 Kannaland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	11 763	-	-	-	-	-	-	-	11 763	12 469	13 217
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	31 710	-	-	-	-	-	1 000	1 000	32 710	33 612	35 629
Service charges - water revenue	2	10 456	-	-	-	-	-	-	-	10 456	11 083	11 748
Service charges - sanitation revenue	2	6 859	-	-	-	-	-	1 000	1 000	7 859	7 270	7 706
Service charges - refuse revenue	2	4 432	-	-	-	-	-	181	181	4 614	4 698	4 980
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		329	-	-	-	-	-	-	-	329	349	370
Interest earned - external investments		742	-	-	-	-	-	-	-	742	787	834
Interest earned - outstanding debtors		2 164	-	-	-	-	-	-	-	2 164	2 294	2 432
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		2 005	-	-	-	-	-	15	15	2 020	2 125	2 253
Licences and permits		194	-	-	-	-	-	-	-	194	206	218
Agency services		717	-	-	-	-	-	18	18	735	760	806
Transfers recognised - operating		37 405	-	-	-	-	(7 239)	-	(7 239)	30 166	43 178	27 910
Other revenue	2	5 319	-	-	-	-	-	45	45	5 364	1 393	1 477
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		114 096	-	-	-	-	(7 239)	2 259	(4 980)	109 115	120 224	109 580
Expenditure By Type												
Employee related costs		40 142	-	-	-	-	-	10	10	40 152	42 711	45 445
Remuneration of councillors		2 621	-	-	-	-	-	-	-	2 621	2 778	2 945
Debt impairment		-	-	-	-	-	-	1 100	1 100	1 100	-	-
Depreciation & asset impairment		8 748	-	-	-	-	-	-	-	8 748	9 273	9 830
Finance charges		1 179	-	-	-	-	-	-	-	1 179	1 173	1 163
Bulk purchases		25 901	-	-	-	-	-	-	-	25 901	27 455	29 102
Other materials		3 372	-	-	-	-	-	(24)	(24)	3 347	3 574	3 789
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		32 193	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	(7 274)	527	(6 747)	25 446	37 699	23 133
Total Expenditure		114 156	-	-	-	-	(7 274)	1 613	(5 661)	108 495	124 663	115 407
Surplus/(Deficit)		(61)	-	-	-	-	35	646	681	520	(4 439)	(5 827)
Transfers recognised - capital		24 927	-	-	-	-	5 129	-	5 129	30 056	26 627	29 663
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		24 866	-	-	-	-	5 164	646	5 810	30 676	22 188	24 036

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. $G = B + C + D + E + F$

10. Adjusted Budget H = (A or A1/2 etc) + G

WC041 Kenneland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2015

Capital Expenditure Budget by Vote and Income - 201 February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Undere. Unavaild. 8 D	Rel. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		5 733	-	-	-	-	357	44	401	6 135	4 718	-
Vote 3 - Financial Services		525	-	-	-	-	-	(69)	(69)	456	541	573
Vote 4 - Technical Services		19 218	-	-	-	-	4 772	25	4 797	24 015	18 909	19 863
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Total Capital Expenditure - Vote		25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Capital Expenditure - Standard												
Governance and administration		6 258	-	-	-	-	357	(25)	332	6 591	5 259	573
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		525	-	-	-	-	-	(69)	(69)	456	541	573
Corporate services		5 733	-	-	-	-	357	44	401	6 135	4 718	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		101	-	-	-	-	2 455	-	2 455	2 555	2 331	9 863
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		101	-	-	-	-	2 455	-	2 455	2 555	2 331	9 863
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		19 118	-	-	-	-	2 277	25	2 302	21 420	16 578	10 660
Electricity		9 696	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Water		6 422	-	-	-	-	(452)	25	(427)	5 995	7 578	5 000
Waste water management		3 000	-	-	-	-	1 487	-	1 487	4 487	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436
Funded by:												
National Government		24 627	-	-	-	-	(1 791)	-	(1 791)	22 835	23 627	19 863
Provincial Government		300	-	-	-	-	1 386	-	1 386	1 686	-	-
District Municipality		-	-	-	-	-	2 535	-	2 535	2 535	-	-
Other transfers and grants		-	-	-	-	-	3 000	-	3 000	3 000	-	-
Total Capital transfers recognised	4	24 927	-	-	-	-	5 129	-	5 129	30 656	23 627	19 863
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		550	-	-	-	-	-	-	-	550	541	573
Total Capital Funding		25 477	-	-	-	-	5 129	-	5 129	30 606	24 168	20 436

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SBT and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 16(1)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 26(2)(a)); additional revenue appropriation on existing programmes (section 26(2)(b)); projected savings (section 26(2)(d)); error correction (section 26(2)(f)).
- G = B + C + D + E + F.
- Adjusted Budget H = (A or A1/2 etc.) + G.

4.4 - Proclaimed Roads

4.6 - Electricity Services

5.1 - [Name of sub-vote]

6.1 - [Name of sub-vote]

7.1 - [Name of sub-vote]

8.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

**Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]**

Voto 14 - [NAME OF VOTE 14]
14.1 - [Name of sub-vote]

Vote 15 - [NAME OF VOTE 15]
15.1 - [Name of sub-vote]

Capital multi-year expenditure sub-total

Capital expenditure - Municipal Vote

Single-year expenditure appropriation

Vote 1 - Executive Council

1.1 - Executive Council

1.2 - Municipal Manager

Voto 2 - Corporate Services

2.1 - Administration

2.2 - Municipal Buildings

2.3 - Community Hall

2.4 - Cornetries

2.5 - Libraries

2.6 - Housing

2.7 - Swimming Pool

2.8 - Parks and Recreation

2.9 - Traffic

Vote 3 - Financial Services

3.1 - Postal Agency

3.2.2 - Property Rates

3.3.3 - Chief Financial Services

3.4 - Consultants

Vote 4 - Technical Services

4.1 - Refuse

4.2 - Sewerage

4.3 - Public Works

4.4 - Proclaimed Roads

4.5 - Water Services

4.6 - Electricity Services

Account	Debit	Credit	Balance
5733		4718	19 653
25	357	6135	
		25	
		44	
1 629	4 226	44	
300	(1 570)	4 226	
		59	
		300	
	1 386	300	
3 779		1 386	
	(3 685)	95	4 718
525		456	573
		(59)	
		(59)	
525		456	573
19 218	4 772	24 015	18 909
3 000	1 487	4 487	
101	2 495	2 595	2 331
6 422	(452)	5 995	
9 656	1 242	10 938	7 578
			5 000

Vote 5 - [NAME OF VOTE 5]
5.1 - [Name of sub-vote]

Vote 6 - [NAME OF VOTE 6]
6.1 - [Name of sub-vote]

Vote 7 - [NAME OF VOTE 7]
7.1 - [Name of sub-vote]

Vote 8 - [NAME OF VOTE 8]
8.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 9 - [NAME OF VOTE 9]
9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]
10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Voto 13 - [NAME OF VOTE 13]

13.1 - [Name of sub-vote]

Voto 14 - [NAME OF VOTE 14]

14.1 - [Name of sub-vote]

Vote 15 - [NAME OF VOTE 15]

15.1 - [Name of sub-vote]

Capital single-year expenditure sub-total

Total Capital Expenditure

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification and Revenue and Expenditure)
3. Assign share in accordance to relevant Vote

WC041 Kannaland - Table B6 Adjustments Budget Financial Position - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash												
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	33 014	-	-	-	-	-	-	-	33 014	44 745	(293 264)
Other debtors												
Current portion of long-term receivables												
Inventory												
Total current assets		33 014	-	-	-	-	-	-	-	33 014	44 745	(293 264)
Non current assets												
Long-term receivables												
Investments		4 044								4 044	4 044	4 044
Investment property		1 526								1 526	1 494	1 460
Investment in Associate												
Property, plant and equipment	1	221 728	-	-	-	-	-	-	-	221 728	239 654	260 294
Agricultural												
Biological												
Intangible												
Other non-current assets												
Total non current assets		227 298	-	-	-	-	-	-	-	227 298	245 192	265 798
TOTAL ASSETS		260 312	-	-	-	-	-	-	-	260 312	269 937	(27 466)
LIABILITIES												
Current liabilities												
Bank overdraft		31 943								31 943	47 809	61 808
Borrowing		605	-	-	-	-	-	-	-	605	685	776
Consumer deposits												
Trade and other payables		30 733	-	-	-	-	-	-	-	30 733	22 909	18 712
Provisions												
Total current liabilities		63 281	-	-	-	-	-	-	-	63 281	71 403	81 297
Non current liabilities												
Borrowing	1	8 538	-	-	-	-	-	-	-	8 538	7 853	7 077
Provisions	1	7 600	-	-	-	-	-	-	-	7 600	7 600	7 600
Total non current liabilities		16 138	-	-	-	-	-	-	-	16 138	15 453	14 677
TOTAL LIABILITIES		79 419	-	-	-	-	-	-	-	79 419	86 856	95 974
NET ASSETS	2	180 892	-	-	-	-	-	-	-	180 892	203 081	(123 440)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		180 892	-	-	-	-	-	-	-	180 892	203 081	227 004
Reserves												
TOTAL COMMUNITY WEALTH/EQUITY		180 892	-	-	-	-	-	-	-	180 892	203 081	227 004

References

1. Detail to be provided in Table SA3

Let assets must balance with Total Community Wealth/Equity

Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

WC041 Kannaland - Table B7 Adjustments Budget Cash Flows - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Releasers and other		39 888								39 888	37 657	39 017
Government - operating	1	37 705								37 705	43 178	27 910
Government - capital	1	24 627								24 627	26 627	29 863
Interest		2 041								2 041	2 163	2 293
Dividends		-								-	-	-
Payments												
Suppliers and employees		(104 484)								(104 484)	(123 064)	(109 727)
Finance charges		(140)								(140)	(149)	(159)
Transfers and Grants	1	-								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(368)								(368)	(13 543)	(9 903)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		4 000								4 000		
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(25 477)								(25 477)	(27 168)	(436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(21 477)								(21 477)	(27 168)	(436)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(534)								(534)	(605)	(685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(534)								(534)	(605)	(685)
NET INCREASE/ (DECREASE) IN CASH HELD		(22 377)								(22 377)	(41 361)	(41 024)
Cash/cash equivalents at the year begin:	2	15 024								15 024	(7 352)	(48 713)
Cash/cash equivalents at the year end:	2	(7 352)								(7 352)	(48 713)	(89 738)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

WC041 Kannaland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavold. 6	Hat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and Investments available												
Cash/cash equivalents at the year end	1	(7 352)	-	-	-	-	-	-	-	(7 352)	(48 713)	(63 738)
Other current investments > 90 days		(24 591)	-	-	-	-	-	-	-	(24 591)	505	27 930
Non current assets - investments	1	4 044	-	-	-	-	-	-	-	4 044	4 044	4 044
Cash and Investments available:		(27 899)	-	-	-	-	-	-	-	(27 899)	(43 165)	(57 765)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	13 395	-	-	-	-	-	501	501	13 896	814	163 527
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		13 395	-	-	-	-	-	501	501	13 896	814	163 527
Surplus(shortfall)		(41 294)	-	-	-	-	-	(501)	(501)	(41 795)	(44 579)	(221 291)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Description	Ref	Budget Year 2016/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	First Adjusted	Accum. Funds	Multi-year capital	Unfore- Unavoid	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R Thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	25 477	-	-	-	-	4 792	-	4 792	30 269	19 450	20 436
Infrastructure - Road transport		101	-	-	-	-	(49)	-	(49)	61	2 331	9 663
Infrastructure - Electricity		9 696	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Infrastructure - Water		6 422	-	-	-	-	(452)	-	(452)	5 970	7 578	5 000
Infrastructure - Sanitation		3 000	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 218	-	-	-	-	750	-	750	19 968	18 829	19 663
Community		5 708	-	-	-	-	2 656	-	2 656	8 365	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		550	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	1 366	-	1 366	1 936	541	573
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		101	-	-	-	-	(49)	-	(49)	61	2 331	9 663
Infrastructure - Electricity		9 696	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Infrastructure - Water		6 422	-	-	-	-	(452)	-	(452)	5 970	7 578	5 000
Infrastructure - Sanitation		3 000	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 218	-	-	-	-	750	-	750	19 968	18 829	19 663
Community		5 708	-	-	-	-	2 656	-	2 656	8 365	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		550	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	1 366	-	1 366	1 936	541	573
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	25 477	-	-	-	-	4 792	-	4 792	30 269	19 450	20 436
ASSET REGISTER SUMMARY - PPE (MOV)												
Infrastructure - Road transport	5	101	-	-	-	-	-	-	-	101	-	-
Infrastructure - Electricity		9 696	-	-	-	-	-	-	-	9 696	-	-
Infrastructure - Water		6 422	-	-	-	-	-	-	-	6 422	-	-
Infrastructure - Sanitation		3 000	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Other		196 261	-	-	-	-	-	-	-	196 261	-	-
Infrastructure		215 469	-	-	-	-	-	-	-	215 469	-	-
Community		5 708	-	-	-	-	-	-	-	5 708	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		1 526	-	-	-	-	-	-	-	1 526	-	-
Other assets		550	-	-	-	-	-	-	-	550	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (MOV)	5	223 254	-	-	-	-	-	-	-	223 254	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	8 748	-	-	-	-	-	-	-	8 748	9 273	9 630
Repairs and Maintenance by asset class		3 972	-	-	-	-	(24)	(24)	(24)	3 948	3 574	3 769
Infrastructure - Road transport		331	-	-	-	-	-	-	-	331	351	372
Infrastructure - Electricity		283	-	-	-	-	-	-	-	283	300	318
Infrastructure - Water		580	-	-	-	-	-	-	-	580	615	652
Infrastructure - Sanitation		270	-	-	-	-	-	-	-	270	265	303
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 464	-	-	-	-	-	-	-	1 464	1 552	1 645
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 507	-	-	-	-	(24)	(24)	(24)	1 531	2 022	2 143
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 120	-	-	-	-	(24)	(24)	(24)	12 096	12 647	13 818
% of capital exp on renewal of assets		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%
R&M as a % of PPE		1.5%	0.0%	-	-	-	-	-	-	1.5%	0.0%	0.0%
Renewal and R&M as a % of PPE		1.5%	0.0%	-	-	-	-	-	-	1.5%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/transport funds (MFMA section 18(1)(b) and section 28(2)(e)) Revalued after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjustments = "Other Adjustments" proposed to be approved, including revenue under collection (MFMA section 28(2)(g)); additional revenue appropriation on existing programmes (section 28(2)(h)); projected savings (section 28(2)(i)); error correction (section 28(2)(j))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A12 etc.) + G

WC041 Kannaland - Table B10 Basic service delivery measurement - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Mid-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min. service level)	2											
Other water supply (at least min. service level)												
Minimum Service Level and Above sub-total												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3,4											
No water supply												
Below Minimum Service Level sub-total												
Total number of households	5											
Sanitation/sewage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min. service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)												
Minimum Service Level and Above sub-total												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5											
Refuse:												
Removed at least once a week (min. service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)												
Total cost of FBS provided (minimum social package)												
Highest level of free service provided												
Property rates (R1000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kwh per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of free services provided (total social ps												

References

1. Include services provided by another entity, e.g. Eston
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = "Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC041 Kennaland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26 February 2015

Worcester Municipality - Supporting Detail to "Budgeted Financial Performance" - 26 February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Mult-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		22 358								22 358	23 731	26 155
Less Revenue Foregone		19 624								19 624	11 262	11 836
Net Property Rates		11 763								11 763	12 469	13 217
Service charges - electricity revenue												
Total Service charges - electricity revenue		32 779								32 779	34 746	36 831
Less Revenue Foregone		1 670						1 000	1 000	1 670	1 134	1 202
Net Service charges - electricity revenue		31 710						1 000	1 000	32 710	33 612	35 629
Service charges - water revenue												
Total Service charges - water revenue		12 154								12 154	12 626	13 702
Less Revenue Foregone		1 739								1 739	1 843	1 953
Net Service charges - water revenue		10 455								10 455	11 083	11 748
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		8 048						1 000	1 000	9 048	8 531	9 043
Less Revenue Foregone		1 189								1 189	1 261	1 336
Net Service charges - sanitation revenue		6 859						1 000	1 000	7 859	7 270	7 706
Service charges - refuse revenue												
Total refuse removal revenue		7 431						181	181	7 612	7 845	8 316
Total landfill revenue		-								-	-	-
Less Revenue Foregone		2 959								2 959	3 147	3 336
Net Service charges - refuse revenue		4 472						181	181	4 614	4 698	4 980
Other Revenue By Source												
Fuel levy		-								-	-	-
Other revenue		5 318								5 318	1 383	1 477
Total Other Revenue		5 318								5 318	1 383	1 477
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		26 347								26 347	30 181	32 092
Pension and UIF Contributions		3 858								3 858	4 106	4 368
Medical Aid Contributions		1 502								1 502	1 694	1 803
Overtime		600								600	532	566
Performance Bonus		2 027								2 027	2 156	2 255
Motor Vehicle Allowance		2 829								2 829	2 651	2 853
Cellphone Allowance		-								-	-	-
Housing Allowances		79								79	84	90
Other benefits and allowances		292								292	310	329
Payments in lieu of leave		518								518	877	1 043
Long service awards		-								-	-	-
Postretirement benefit obligations		-								-	-	-
sub-total		43 142								43 142	42 711	45 445
Less: Employee costs capitalised to PPE		-								-	-	-
Total Employee related costs		43 142								43 142	42 711	45 445
Contributions recognised - capital												
Less contributions by contract		-								-	-	-
Total Contributions recognised - capital		-								-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		8 748								8 748	9 273	9 830
Lease amortisation		-								-	-	-
Capital asset impairment		-								-	-	-
Depreciation resulting from revaluation of PPE		-								-	-	-
Total Depreciation & asset impairment		8 748								8 748	9 273	9 830
Bulk purchases												
Electricity		25 411								25 411	26 836	28 552
Water		480								480	519	600
Total bulk purchases		25 891								25 891	27 355	29 152
Contracted services												
Less services provided by contract		-								-	-	-
sub-total		-								-	-	-
Allocations to organs of state:												
Electricity		-								-	-	-
Water		-								-	-	-
Sanitation		-								-	-	-
Other		-								-	-	-
Total contracted services		-								-	-	-
Other Expenditure By Type												
Repairs and maintenance		-								-	-	-
Collection costs		-								-	-	-
Contributions to 'other' provisions		-								-	-	-
Consultant fees		-								-	-	-
Audit fees		2 000								2 000	2 120	2 247
General expenses		30 183								30 183	35 579	39 865
Total Other Expenditure		32 183								32 183	37 699	41 133
Revenues												

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfulfilled obligations
5. Special consideration may have to be given to including 'projected' or 'joint venture' budgets where circumstances require this (include separately under relevant codes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional each budgeted accumulated funds/asset funds (section 18(1)(b) and section 25(2)(b) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 51 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjustments = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 25(2)(g)); additional revenue appropriation on existing programmes (section 25(2)(h)); projected savings (section 25(2)(i)); error correction (etc)
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G

WC041 Kannaland - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4	5	6	7	8	9	10	11		
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days												
Other current investments > 90 days												
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>												
Consumer debtors		104 764								104 764	213 739	
Less: provision for debt impairment		71 750								71 750	168 994	293 264
Total Consumer debtors	1	33 014								33 014	44 745	(293 264)
<u>Debt impairment provision</u>												
Balance at the beginning of the year											71 750	168 994
Contributions to the provision		71 750								71 750	97 245	124 270
Bad debts written off												
Balance at end of year		71 750								71 750	168 994	293 264
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		230 446								230 446	257 614	268 049
Leases recognised as PPE												
Less: Accumulated depreciation		8 718								8 718	17 959	27 755
Total Property, plant & equipment	1	221 728								221 728	239 654	260 294
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		605								605	685	776
Total Current liabilities - Borrowing		605								605	685	776
<u>Trade and other payables</u>												
Creditors		30 733								30 733	22 909	18 712
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	30 733								30 733	22 909	18 712
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	8 538								8 538	7 653	7 077
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		8 538								8 538	7 653	7 077
<u>Provisions - non current</u>												
Retirement benefits		7 600								7 600	7 600	7 600
List other major items												
Refuse landfill site rehabilitation												
Other												
Total Provisions - non current		7 600								7 600	7 600	7 600
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		180 892								180 892	203 081	227 004
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	180 892								180 892	203 081	227 004
<u>Reserves</u>												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves	2	-										
TOTAL COMMUNITY WEALTH/EQUITY	2	180 892								180 892	203 081	227 004
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see)

10. $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

WC041 Kannaland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 26 February 2015

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoids. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SAT represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - Include adjustment by 'exception' (only where amended)

WC041 Kannaland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26 February 2015

2014 Financials - Supporting Table 034 Adjustments to Budgeted performance indicators and benchmarks - 20 February 2015									
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.5%	0.0%	1.6%	1.4%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				52.2%	0.0%	52.2%	62.7%	-360.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				359.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.0	0.0	0.0	0.0	0.0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				28.9%	0.0%	30.3%	37.2%	-267.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					-418.0%	0.0%	-418.0%	-47.0%	-20.9%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kl)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				35.2%	0.0%	36.8%	35.5%	41.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.0%	0.0%	3.1%	3.0%	3.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.7%	0.0%	9.1%	8.7%	10.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				4314.4%	0.0%	4441.5%	4168.6%	4418.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				28.9%	0.0%	30.3%	37.2%	-267.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				-0.1	0.0	-0.1	-0.5	-1.0

References

1. Consumer debtors > 12 months old are excluded from current assets

WC041 Kannaland - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions - 26 February 2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population										
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
Monthly household income (no. of households)	1, 12									
None										
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R51 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 080 per household per month	13									
Insert description	2									
Household demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3									
Informal										
Total number of households										
Dwellings provided by municipality	4									
Dwellings provided by province										
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic	6									
Inflation/initiation outlook (CPI-X)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges										
Rental of facilities & equipment										
Interest - external investments										
Interest - debtors										
Revenue from agency services										

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

WC041 Kannaland - Supporting Table SB6 Adjustments Budget - funding measurement - 26 February 2015

2014/15: R100m - Supporting Table SB6 Adjustments Budget - funding measurement - 26 February 2015

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Y +2 2016/
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(7 352)	-	(7 352)	(48 713)	(89 713)
Cash + investments at the yr end less applications - R'000	2	18(1)b				(41 294)	-	(41 795)	(44 579)	(221 213)
Cash year end/monthly employee/supplier payments	3	18(1)b				(0)	-	(0)	(0)	
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				24 666	-	30 676	22 188	24 000
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-3.4%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	52.5%	0.0%	51.0%	49.4%	49.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	1.5%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							35.5%	-755.4%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(v)				1.5%	0.0%	1.5%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(v)				0.0%	0.0%	0.0%	0.0%	0.0%
References										

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

WC041 Kannaland - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share	3	25 170	-	-	-	-	-	25 170	25 599	25 993
Finance Management		21 140			-		-	21 140	22 375	22 556
Municipal Systems Improvement		1 600			-		-	1 600	1 750	1 900
EPWP Incentive		934			-		-	934	967	1 018
		1 000			-		-	1 000	-	-
MIG Support Grant					-		-	-		
MIG PMU		496			-		-	496	507	519
Provincial Government:		12 535	-	-	(8 065)	-	(8 065)	4 470	17 579	1 917
Sport and Recreation		1 933			-		-	1 933	1 699	1 800
Housing		10 473			(8 087)		(8 087)	2 386	15 769	
Health subsidy	4				-		-	-		
Fin Assistance to Mun for Maintenance & Construction of Transport In		24			-		-	24	-	-
CDW	5	105			22		22	127	111	117
District Municipality:										
Eden Disaster		-	-	-	-	-	-	-	-	-
Other grant providers:										
IDC Grant		-	-	-	1 650	-	1 650	1 650	-	-
					1 650		1 650	1 650		
Total Operating Transfers and Grants	6	37 705	-	-	(6 415)	-	(6 415)	31 290	43 178	27 910
Capital Transfers and Grants										
National Government:		24 627	-	-	1 209	-	1 209	25 836	26 627	29 663
Municipal Infrastructure Grant (MIG)		9 431			-		-	9 431	9 627	9 863
Regional Bulk Infrastructure		5 500			-		-	5 500	8 000	15 000
					-		-	-		
Integrated National Electrification Programme		5 696			1 209		1 209	6 905	5 000	5 000
Energy efficiency & Demand Side Management		4 000			-		-	4 000	4 000	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:										
Eden Disaster Grant		-	-	-	527	-	527	527	-	-
					527		527	527		
Other grant providers:										
Municipal Disaster Recovery		-	-	-	2 008	-	2 008	2 008	-	-
					2 008		2 008	2 008		
Total Capital Transfers and Grants	6	24 627	-	-	3 744	-	3 744	28 370	26 627	29 863
TOTAL RECEIPTS OF TRANSFERS & GRANTS		62 332	-	-	(2 671)	-	(2 671)	59 661	69 805	57 773

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

WC041 Kannaland - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26 February 2015

Description	Ref	Budget Year 2014/15						Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		25 170	-	-	-	-	-	25 170	25 599
Local Government Equitable Share		21 140						21 140	22 556
Finance Management		1 600						1 600	1 750
Municipal Systems Improvement		934						934	967
EPWP Incentive		1 000						1 000	-
MIG Support Grant								-	-
MIG PMU		496						496	507
Provincial Government:		12 535	-	-	-	-	-	12 535	17 579
Sport and Recreation		1 933						1 933	1 899
Housing		10 473						10 473	15 769
Health subsidy								-	-
Fin Assistance to Mun for Maintenance & Construction of Transport Infrastr		24						24	-
CDW		105						105	111
District Municipality:		-	-	-	-	-	-	-	-
Eden Disaster								-	-
Other grant providers:		-	-	-	-	-	-	-	-
IDC Grant								-	-
Total operating expenditure of Transfers and Grants:		37 705	-	-	-	-	-	37 705	43 178
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		24 627	-	-	-	-	-	24 627	26 627
Municipal Infrastructure Grant (MIG)		9 431						9 431	9 627
Regional Bulk Infrastructure		5 500						5 500	8 000
Integrated National Electrification Programme		5 696						5 696	5 000
Energy efficiency & Demand Side Management		4 000						4 000	4 000
Provincial Government:		-	-	-	-	-	-	-	-
[insert description]								-	-
District Municipality:		-	-	-	-	-	-	-	-
Eden Disaster Grant								-	-
Other grant providers:		-	-	-	-	-	-	-	-
Municipal Disaster Recovery								-	-
Total capital expenditure of Transfers and Grants		24 627	-	-	-	-	-	24 627	26 627
Total capital expenditure of Transfers and Grants		62 332	-	-	-	-	-	62 332	69 805

References

- Transfers/Grant expenditure must be separately listed for each allocation received
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the Budget was approved or since a previously 'approved' Adjustments Budget in the
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

WC041 Kannaaland - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 26 February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt			Budget	Budget	Budget
R thousands		A	A1	3	4	5	6	7		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		25 170					-	25 170		
Conditions met - transferred to revenue		25 170	-	-	-	-	-	25 170	-	-
Conditions still to be met - transferred to facilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		12 235					-	12 235		
Conditions met - transferred to revenue		12 235	-	-	-	-	-	12 235	-	-
Conditions still to be met - transferred to facilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to facilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to facilities							-	-		
Total operating transfers and grants revenue		37 405	-	-	-	-	-	37 405	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		24 627					-	24 627		
Conditions met - transferred to revenue		24 627	-	-	-	-	-	24 627	-	-
Conditions still to be met - transferred to facilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		300					-	300		
Conditions met - transferred to revenue		300	-	-	-	-	-	300	-	-
Conditions still to be met - transferred to facilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to facilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to facilities							-	-		
Total capital transfers and grants revenue		24 927	-	-	-	-	-	24 927	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		62 332	-	-	-	-	-	62 332	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

WC041 Kannaland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26 February 2015

[illegible]

WC041 Kennalind - Supporting Table SB11 Adjustments Budget - councilor and staff benefits - 26 February 2015

Summary of remuneration		Budget Year 2014/15										% change
	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unforeseen	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Benefits plus Other)												
Basic Salaries and Wages		1 600								1 600	0.0%	
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance		600								600	0.0%	
Cellphone Allowance		200								200		
Housing Allowances												
Other benefits and allowances												
Sub Total - Councillors		2 400								2 400	0.0%	
% Increase			A									
Senior Managers of the Municipality												
Basic Salaries and Wages		3 217								3 217	0.0%	
Pension and UIF Contributions		164								164	0.0%	
Medical Aid Contributions		119								119	0.0%	
Overtime												
Performance Bonus		266								266		
Motor Vehicle Allowance		430								430	0.0%	
Cellphone Allowance												
Housing Allowances		6								6		
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Sub Total - Senior Managers of Municipality	5	4 178								4 178	0.0%	
% Increase			A									
Other Municipal Staff												
Basic Salaries and Wages		25 062								25 062	0.0%	
Pension and UIF Contributions		3 611								3 611	0.0%	
Medical Aid Contributions		1 473								1 473	0.0%	
Overtime		500								500	0.0%	
Performance Bonus		1 767								1 767		
Motor Vehicle Allowance		2 200								2 200	0.0%	
Cellphone Allowance												
Housing Allowances		29								29		
Other benefits and allowances		117								117		
Payments in lieu of leave		334								334	0.0%	
Long service awards		564								564	0.0%	
Post-retirement benefit obligations												
Sub Total - Other Municipal Staff	5	35 967								35 967	0.0%	
% Increase												
Total Parent Municipality		42 763								42 763	0.0%	
% Increase												
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Sub Total - Board Members of Entities	5											
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Sub Total - Senior Managers of Entities	6											
% Increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Sub Total - Other Staff of Entities	5											
% Increase												
Total Municipal Entities												
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		42 763								42 763	0.0%	
% Increase												
TOTAL MANAGERS AND STAFF		40 142								40 142	0.0%	
% Increase												

1. Include loans and advances where applicable if any reportable amounts only until phased compliance with 156 of MEFA achieved
 2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
 3. 50% of the Systems Aid
 4. Must agree to the sub-total appearing on Table C1 (Employee costs)
 5. Includes pension payments and employer contributions to medical aid

Column Definitions

- A. The original budget approved by council for the current year
 B. Only complete if the previous adjusted budget has been approved in the same financial year. Refused must report adjusted budget.
 C. Additional cash backed assets/hold funds/unused funds (section 18(1)(b) and section 28(2)(g) MEFA) identified after Original Budget approved and after annual financial statements audited (note only where undergoing
 could not reasonably be held for
 D. Increases of funds approved under section 21 MEFA
 E. Adjustments approved in accordance with section 23 MEFA
 F. Adjustments caused by changes in funding allocations from National or Provincial Government
 G. Adjustments - Other Adjustments proposed to be approved, including revenue under collection (MEFA section 28(2)(g)), additional revenue appropriation on existing programmes (section 28(2)(g)) projected savings (section 28(2)(g)) and other items
 H. G = B + C + D + E + F
 I. Adjusted Budget H = (A or A10 etc.) + G

WC041 Kannalnd - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26 February 2015

Municipal Revenue and Expenditure (municipal Vote) - 26 February 2015																
Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive Council		516	516	581	516	516	516	581	581	581	516	516	2 378	8 317	2 576	2 663
Vote 2 - Corporate Services		1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	(6 517)	12 124	25 757	5 595
Vote 3 - Financial Services		1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	2 664	21 458	22 667	23 837
Vote 4 - Technical Services		7 202	8 102	8 102	8 102	8 102	7 202	8 102	9 003	8 102	8 102	8 102	9 046	97 272	95 851	107 357
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		11 122	12 022	12 087	12 022	12 022	11 122	12 022	12 087	12 987	12 087	12 022	7 571	139 171	146 852	139 443
Expenditure by Vote																
Vote 1 - Executive Council		1 256	1 256	1 413	1 256	1 256	1 256	1 413	1 413	1 413	1 256	1 256	3 718	18 161	16 644	17 646
Vote 2 - Corporate Services		2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	2 259	(6 072)	18 779	34 655	20 076
Vote 3 - Financial Services		1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 537	1 916	18 828	20 448	21 649
Vote 4 - Technical Services		4 080	4 590	4 590	4 590	4 590	4 080	4 590	5 100	4 590	4 590	4 590	2 748	52 727	52 916	56 035
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		9 132	9 642	9 799	9 642	9 642	9 132	9 642	9 799	10 309	9 799	9 642	2 310	108 495	124 663	115 407
Surplus/ (Deficit)		1 989	2 380	2 287	2 380	2 380	1 989	2 380	2 287	2 677	2 287	2 380	5 261	30 676	22 188	24 036
References																

Reference

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

WC041 Kannaland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 26 February 2015

Supporting table 2015 Adjustments Budget - monthly revenue and expenditure (standard classification) - 26 February 2015																	
Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Standard																	
<i>Governance and administration</i>																	
Executive and council		2 787	2 787	2 787	2 787	2 787	2 787	2 787	2 787	1 393	1 393	1 393	3 391	29 864	25 300	26 591	
Budget and treasury office		2 136	2 136	2 136	2 136	2 136	2 136	2 136	2 136	1 068	1 068	1 068	2 184	8 317	2 576	2 663	
Corporate services		5	5	5	5	5	5	5	5	3	3	3	1 169	21 458	22 657	23 637	
<i>Community and public safety</i>																	
Community and social services		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	911	911	911	(8 215)	9 101	22 624	2 264	61
Sport and recreation		381	381	381	381	381	381	381	381	198	198	198	2 852	6 566	2 068	2 191	2 284
Public safety		381	381	381	381	381	381	381	381	191	191	191	(3 305)	115	4 752	35	
Housing		1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	525	525	525	—	—	—	—	—
Health		452	452	452	452	452	452	452	452	226	226	226	(7 562)	2 419	15 804	38	
<i>Economic and environmental services</i>																	
Planning and development		—	452	452	452	452	452	452	452	—	—	—	—	—	—	—	—
Road transport		—	—	—	—	—	—	—	—	226	226	226	2 753	7 052	5 916	13 645	
Environmental protection		452	452	452	452	452	452	452	452	226	226	226	—	—	—	—	—
<i>Trading services</i>																	
Electricity		8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	4 420	4 420	4 420	9 171	93 154	93 011	98 972	13 645
Water		4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	2 310	2 310	2 310	4 594	48 484	47 691	45 750	
Waste water management		1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	984	984	984	792	19 671	21 835	19 952	
Waste management		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	716	716	716	3 204	15 816	15 005	22 486	
Other		800	800	800	800	800	800	800	800	400	400	400	591	8 164	8 480	8 764	
Total Revenue - Standard		13 902	13 902	13 902	13 902	13 902	13 902	13 902	13 902	6 951	6 951	6 951	7 100	139 171	148 652	139 443	—
Expenditure - Standard																	
<i>Governance and administration</i>																	
Executive and council		4 374	4 374	4 374	4 374	4 374	4 374	4 374	4 374	2 187	2 187	2 187	4 258	45 809	46 471	49 289	
Budget and treasury office		1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	785	785	785	3 247	18 161	16 644	17 646	
Corporate services		1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	981	981	981	571	18 628	20 448	21 549	
Community and public safety		882	882	882	882	882	882	882	882	441	441	441	441	8 820	9 379	9 972	
Community and social services		1 645	1 645	1 645	1 645	1 645	1 645	1 645	1 645	822	822	822	(8 639)	6 888	22 118	6 745	
Sport and recreation		416	416	416	416	416	416	416	416	208	208	208	220	4 169	4 417	4 693	
Public safety		101	101	101	101	101	101	101	101	51	51	51	51	1 012	1 074	1 139	
Housing		1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	564	564	564	(8 909)	1 807	16 627	913	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>																	
Planning and development		937	937	937	937	937	937	937	937	469	469	469	479	9 392	8 844	9 372	
Road transport		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Environmental protection		937	937	937	937	937	937	937	937	469	469	469	479	9 392	8 844	9 372	
<i>Trading services</i>																	
Electricity		4 460	4 460	4 460	4 460	4 460	4 460	4 460	4 460	2 230	2 230	2 230	3 948	46 316	47 230	50 020	
Water		3 019	3 019	3 019	3 019	3 019	3 019	3 019	3 019	1 509	1 509	1 509	2 068	30 776	31 954	33 926	
Waste water management		720	720	720	720	720	720	720	720	360	360	360	970	7 613	7 646	8 115	
Waste management		463	463	463	463	463	463	463	463	231	231	231	491	4 887	4 888	5 164	
Other		258	258	258	258	258	258	258	258	129	129	129	389	2 841	2 743	2 914	
Total Expenditure - Standard		11 416	11 416	11 416	11 416	11 416	11 416	11 416	11 416	5 708	5 708	5 708	47	108 485	124 683	115 407	—
Surplus (Deficit) 1.		2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	1 243	1 243	1 243	7 053	30 676	22 168	24 036	—
Surplus (Deficit) must reconcile with budget table 1.																	
Reconciling																	

Reconciling

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

WC041 Kannaland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26 February 2015

Description		Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																			
Revenue By Source																			
Property rates																			
Property rates - penalties & collection charges																			
Service charges - electricity revenue																			
Service charges - water revenue																			
Service charges - sanitation revenue																			
Service charges - refuse																			
Service charges - other																			
Rental of facilities and equipment																			
Interest earned - external investments																			
Interest earned - outstanding debtors																			
Dividends received																			
Fines																			
Licences and permits																			
Agency services																			
Transfers recognised - operational																			
Other revenue																			
Gains on disposal of PPE																			
Total Revenue			-	-	-	-	-	-	-	-	-	-	-	-	109 115	109 115	120 224	109 580	
Expenditure By Type																			
Employee related costs																			
Remuneration of councillors																			
Debt impairment																			
Depreciation & asset impairment																			
Finance charges																			
Bulk purchases																			
Other materials																			
Contracted services																			
Grants and subsidies																			
Other expenditure																			
Loss on disposal of PPE																			
Total Expenditure			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			-	-	-	-	-	-	-	-	-	-	-	-	108 495	108 495	124 663	115 407	
Transfers recognised - capital																			
Contributions																			
Contributed assets																			
Surplus/(Deficit) after capital transfers & contributions			-	-	-	-	-	-	-	-	-	-	-	-	30 676	30 676	22 188	24 036	
References																			

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

WC041 Kannaland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26 February 2015

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<u>Multi-year expenditure appropriation</u>	1															
Vote 1 - Executive Council																
Vote 2 - Corporate Services																
Vote 3 - Financial Services																
Vote 4 - Technical Services																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital Multi-year expenditure sub-total	3															
<u>Single-year expenditure appropriation</u>																
Vote 1 - Executive Council																
Vote 2 - Corporate Services																
Vote 3 - Financial Services																
Vote 4 - Technical Services																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	3															
Total Capital Expenditure	2															
References																

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

WC041 Kannaland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 26 February 2015

Reporting table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 26 February 2015																
Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		-	-	1 252	1 252	1 252	-	-	1 252	1 252	-	-	332	6 591	5 259	573
Capital Expenditure - Standard		-	-	105	105	105	-	-	105	105	-	-	-	-	-	-
Governance and administration		-	-	1 147	1 147	1 147	-	-	1 147	1 147	-	-	(69)	456	541	573
Executive and council		-	-	-	-	-	-	-	-	-	-	-	401	6 135	4 718	-
Budget and treasury office													-	-	-	-
Corporate services													-	-	-	-
Community and public safety													-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	20	20	20	10	-	-	10	10	5	5	2 495	2 595	2 331	9 863
Planning and development			20	20	20	10			10	10	5	5	2 495	2 595	2 331	9 863
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	3 824	3 824	3 824	1 912	-	-	1 912	1 912	956	956	2 302	21 420	16 578	10 000
Electricity			1 939	1 939	1 939	970			970	970	485	485	1 242	10 938	9 000	5 000
Water			1 284	1 284	1 284	642			642	642	321	321	(427)	5 995	7 578	5 000
Waste water management			600	600	600	300			300	300	150	150	1 487	4 487	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Standard		-	3 844	5 095	5 095	3 174	-	-	3 174	3 174	961	961	5 129	30 606	24 168	20 436
References		1. Table should be completed as either Multi-Year expenditure appropriations or Budget votes.														

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

WC041 Kannaland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unders. Unavail.	Rat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		19 218	-	-	-	-	750	-	750	19 968	18 909	18 869
Infrastructure - Road transport		101	-	-	-	-	(40)	-	(40)	61	2 331	9 863
Roads, Pavements & Bridges		101	-	-	-	-	(40)	-	(40)	61	2 331	9 863
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		9 696	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retoulution		9 696	-	-	-	-	1 242	-	1 242	10 938	9 000	5 000
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		6 422	-	-	-	-	(452)	-	(452)	5 970	7 578	5 000
Dams & Reservoirs		2 500	-	-	-	-	-	-	-	2 500	5 000	5 000
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retoulution		3 922	-	-	-	-	(452)	-	(452)	3 470	2 578	-
Infrastructure - Sanitation		3 000	-	-	-	-	-	-	-	3 000	-	-
Retoulution		3 000	-	-	-	-	-	-	-	3 000	-	-
Sewerage purification		-	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		5 708	-	-	-	-	2 656	-	2 656	8 365	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & clubs		3 779	-	-	-	-	-	-	-	3 779	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		300	-	-	-	-	4 226	-	4 226	4 226	-	-
Recreational facilities		-	-	-	-	-	-	-	-	300	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		1 629	-	-	-	-	(1 570)	-	(1 570)	59	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Surface assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		550	-	-	-	-	1 386	-	1 386	1 936	541	573
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Fleet & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		510	-	-	-	-	-	-	-	510	541	573
Furniture and other office equipment		40	-	-	-	-	-	-	-	40	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Onio Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	1 386	-	1 386	1 386	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	25 477	-	-	-	-	4 782	-	4 782	30 259	19 450	20 436
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optics, WiFi infrastructure) for economic development purposes
4. Work-in-progress under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unused funds (section 15(1)(b) and section 26(7)(b) MFMA) Modified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjustments to funding allocations from National or Provincial Government
12. Adjts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 26(7)(c)); additional revenue appropriation on existing programmes (section 26(7)(d)); projected savings (section 26(7)(e)); error correction (i.e. 13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc.) + G

WC041 Kannaland - Supporting Table SP18b Adjustments Budget - constant prices

[illegible]

WC041 Kannaland - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26 February 2015

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Project number	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand		3		6	4	4	5						
Parent municipality: List all capital programs/projects grouped by Municipal Vote													
Entity: List all capital programs/projects grouped by Municipal Entity													
Entity Name Project name													

B010200003

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on network infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MFMR Regulation 13

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity												
Entity 1 total revenue												
Entity 2 total revenue												
Entity 3 (etc) total revenue												
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure												
Entity 2 total operating expenditure												
Entity 3 etc. total operating expenditure												
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure												
Entity 2 total capital expenditure												
Entity 3 etc. total capital expenditure												
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts = 'Other' Adjustments approved by entity Board, including revenue under-collection; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G...
11. Adjusted Budget (I) = (A or A1/2, etc) + H